

# CHURCH TEMPORALITIES (IRELAND).

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

UPON THE

### A C C O U N T

OF THE

## IRISH LAND COMMISSION,

IN RESPECT OF

## CHURCH TEMPORALITIES IN IRELAND,

For the Year ended 31st March 1896,

TOGETHER WITH THE

ACCOUNT for the above Period, and that from 26th July 1869 (the Date of the Irish Church Act) to the 31st March 1896.

### C O N T E N T S.

	PAGE
Report of the Comptroller and Auditor General . . . . .	3
I. Account for the Year ended 31st March 1896 . . . . .	4
II. Account for the Period from 26th July 1869 to 31st March 1896 . . . . .	8
III. Sales of Property and Redemptions of Incumbrances :—	
1. In the Year ended 31st March 1896 . . . . .	18
2. For the Period from 26th July 1869 to 31st March 1896 . . . . .	18
IV. Collection Accounts :—Title Rent-charge, Rents, Interest, &c., for the Year ended 31st March 1896 . . . . .	19
V. Capital Liabilities in respect of Advances, &c. . . . .	20
VI. Relief of Distress (Ireland)—Account of Advances made to the Commissioners of Public Works (Ireland) . . . . .	20
VII. Arrears of Rent (Ireland) Act, 1882 :—	
1. Account of Moneys borrowed from the National Debt Commissioners, &c. . . . .	21
2. Account of Moneys advanced under Section 16 . . . . .	21

(PRINTED PURSUANT TO ACT 32 & 33 VICT. c. 42, s. 37.)

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REPORT of the COMPTROLLER and AUDITOR GENERAL upon the ACCOUNT of the IRISH LAND COMMISSION, in respect of CHURCH TEMPORALITIES in *Ireland*, for the Period from the 1st April 1895 to 31st March 1896, prepared and submitted to Parliament in pursuance of the 37th Section of the Act 32 & 33 Vict. c. 42.

1. THE amount due to the National Debt Commissioners on account of principal of the original loan of 9,000,000*l.* for carrying out the provisions of the Irish Church Acts was further diminished during the year by the payment of 303,017*l.* 13*s.* 7*d.*, leaving 1,326,066*l.* 15*s.* 6*d.* outstanding on 31st March 1896. Liability of the Irish Church Fund.

2. The Balance outstanding on the same date on account of advances made to the Commissioners of Public Works, under the Relief of Distress (Ireland) Acts, 1880 (43 Vict. c. 4, and 43 & 44 Vict. c. 14), was 639,243*l.* 18*s.* 8*d.*, as shown in Statement VI., p. 20. The arrears uncollected on these loans are alluded to in my Report on the Appropriation Account of the Vote for the Public Works Office, Ireland (Class II., Vote 37), 1895-96. Repayment of Loans to Commissioners of Public Works.

3. The Cash Balance in the hands of the Irish Land Commissioners at the close of the year was, as shown by the Account, 134,287*l.* 16*s.* 11*d.* Cash Balance.

*Rich<sup>d</sup>. Mills,*

Comptroller General of the Receipt and Issue  
of Her Majesty's Exchequer, and  
Auditor General of Public Accounts.

Exchequer and Audit Department,  
14 January 1897.

**L—ACCOUNT of the Receipts and Expenditure of the Irish Land Commission in respect of CHURCH TENEMENTS in Ireland, under the Provisions of "The Irish Church Act, 1869," "The Irish Church Act, 1869, Amendment Act, 1871," and "The Irish Church Act Amendment Act, 1881," &c., for the Year ending 31st March 1882.**

By.		To.	
Section of Provisional Act, and Amendment Acts of 1871 and 1881	RECEIPTS	Section of Provisional Act, and Amendment Acts of 1871 and 1881	EXPENDITURE
	For April 1882 to the March 1883.		For April 1882 to the March 1883.
	£. s. d.		£. s. d.
10	To Balance on 1st April 1882 . . . . .	10	By Compensation Committee, Church Act, &c. :
	106,267 15 -		For the expenses in establishing, holding, and maintaining for the purposes of permanent display . . . . .
11 and 12, 1869 & (1871)	<i>See Financial Census Statement.</i>	10	For the expenses in drawing and related subscriptions . . . . .
	To Rents . . . . .	10	For the expenses in clerical, vicarial, and other holding ecclesiastical offices . . . . .
	Title rent-charges . . . . .	10	By Depreciation Reserve . . . . .
11 and 12	To Grants, &c. :		Life annuities . . . . .
	Proprietary rents . . . . .	11 and 12	By charges and allowances affecting Property . . . . .
	Reverendable benefactions (including benefactions and other incomes)	12	By expenses attended in sales of Property . . . . .
12 and 13	To Income . . . . .	10	By purchase of income paid over to the Clergy . . . . .
	On Mortgage-secured property, &c. . . . .	11 and 12	By allowances to vicars (procurations, stipends, &c.) . . . . .
12 (1870)	On Mortgage-secured benefactions . . . . .	11 and 12	By Rent Allowances, &c. :
	<i>See Financial Census Statement.</i>		Title rent-charges . . . . .
	<i>See Financial Census Statement.</i>		Poor relief and . . . . .
12	To Land Revenue; Title Allowances . . . . .		Land . . . . .
	Grant annual endowments . . . . .		Poor rates, vicarages, &c. . . . .
12	To Mortgage Income, Land Annuities . . . . .	12 and 13	By sales, loans, &c. . . . .
	<i>See Financial Census Statement.</i>		By sales of income . . . . .

The <i>Atlantic Ocean</i> (New York: 1901, p. 140, p. 141, and Vol. II, Plate 1, Fig. 1, 1901).....	10 0 0
The <i>Atlantic Ocean</i> (New York: 1901, p. 140, p. 141, and Vol. II, Plate 1, Fig. 1, 1901).....	10 0 0

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32 and 33 (1992)		To Permanent Church Revenue Fund:			
		Title exchanges	-	-	1,000 00 00
32, 33, and 34		Land, less property taxes	-	-	1,000 00 00
		Gifts, received in kind <sup>1</sup>	-	-	1,000 00 00
		Reversible leasehold and other income	-	-	00 00 00
		Gifts, received in kind	-	-	-
		Expenses on use and operation	-	-	00 00 00
35		Mortgage income, leased property, less	-	-	1,000 00 00
35		Mortgage income, converted leasehold, B. B. & W. L. L., L. B. & L. L.	-	-	1,000 00 00
To Transferable Church Revenue Holdings:					
36		Title transfers (fixed annual leasehold)	-	-	1,000 00 00
		Gifts, received in kind <sup>2</sup>	-	-	100 00 00
37		Land transfers (fixed fully paid leasehold)	-	-	1,000 00 00
32, 33, and 34		To Endowment Fund and Leasehold	-	-	00 00 00
Total					
					70,000 00 00

\* Standard value of International Unit. Birds analyzed in the 1970s under Section 10, at the Fisheries of Great Lakes (FGL) lab, and those of the 1980s at the University of Minnesota.

<sup>1</sup> *Journal of Law, Economics, & Organization*, Vol. 10, No. 1, 1994, pp. 1-25. Copyright © 1994 by Oxford University Press. All rights reserved. This article may be distributed under the terms of the Creative Commons Attribution License (<http://creativecommons.org/licenses/by/4.0/>).

100

By Irish Loan Association, (Irish Loan Association For Benefit of the National and of the Administration and management of the Church property)	10,000	4 00
By Commissioners and Representative Association of the Commissioners and Officers of the Brethrenhood Compa- nies (including allowance referred to in Act 41 & 42 Vict c. 71, s. 31)	104	00
By Representative Association (Irish Church Temperance Committee) Act, 50 & 51 Vict c. 48	100	10
By Glasgow Loan Association—Glasgow Duty on Subscribers	20	00
By Glasgow Duty on Glasgow Orders, &c	100	10
<hr/>		
Irish Church Act, 1880 (53 & 54 Vict c. 48)		
By Commissioners for the Reduction of the National Debt For Principal of Church Loan repaid		
By annuity	100,000	0 00
By other payments	10,000	0 00
For Interest on the Church Loan	10,000	10 00
<hr/>		
International Convention (Baptist) Act, 1878 (41 & 42 Vict c. 56, s. 4.)		
By International Convention (Baptist)		
For Interest of subscription	10,000	0 00
<hr/>		
Romanian Loan, (Romanian) Act, 1878 (41 & 42 Vict c. 56, s. 3.)		
By Commissioners for the Reduction of the National Debt		
For Interest	10,000	0 00
<hr/>		
Royal University (Romanian) Act, 1881 (54 & 55 Vict c. 10)		
By Royal University of Ireland		
For annuity	10,000	0 00
<hr/>		
Charles Stewart	100,000	0 00

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1891	To Merchandise Receipts :	£. s. d.			From Various Sources, 1891 (See Part I, p. 1, 2, 3 and 4)			
	Rents annual prices . . . . .	4 . - -			By Commissioners of Public Works			
	Quota of collection by legal process . . . . .	449 4 4			Interest on Loans to Board of Sanitation . . . . .	20 0 0		
	Other receipts . . . . .	10 10 0		463 10 0	From Various Sources, 1891 (See Part I, p. 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100)			
					By Corporation District Board			
					For Interest . . . . .	41 200 0 0		
	To Property and Income Tax (Act 18 & 19 Vict. c. 14, s. 1)			15,420 15 0	From Various Sources, 1891 (See Part I, p. 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100)			
	Schedule A. and D. . . . .				By Commissioners of Public Works			
					Interest on Loans to Board of Sanitation . . . . .	1,000 10 0		
					Advances on Cash Sales . . . . .	320 10 0		
					By Merchandise Payments . . . . .	100 20 0		
					By Property and Income Tax (Act 18 & 19 Vict. c. 14, s. 1)			
					Schedule A. and D. . . . .	15,420 15 0		
					By Speculation Payments :			
					Cash represented by Government Land Stock (issued under Statute 18 of 42 & 43 Vict. c. 49) (See Part I, p. 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100)	100 20 0		
					Cash represented by Government Land Stock (issued for Sales to Treasury under Land Purchase Act) . . . . .	1,000 0 0		
					Balance on 31st March 1891 . . . . .	100,000 10 11		
			£.	100,000 10 11			£.	100,000 10 11

STOCK BALANCES on the 31st March 1891 :

Stock of British Stock . . . . .	£. s. d.
Government Land Stock . . . . .	100 0 0
	100 0 0

The Cash and Contingents,  
20th March 1891.

J. W. B. Mordaunt, Accountant.

I certify that this Account has been examined under my direction, and is correct.

Witnessed,  
at Southam,  
10th March 1891.

J. F. Foster,  
Clerk,  
Southam,  
10th March 1891.

1891 (See Part I, p. 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100)

Southam,  
Comptroller General of the County's Revenue,  
and a Member of the Council of Public Accounts.

II.—ACCOUNT of the RECEIPTS and EXPENDITURE of the IRISH LAND COMMISSION, in respect  
 “The Irish Church Act, 1869, Amendment Act, 1872,” and “The Irish Church Act

Dr.

Section of Principal Act and Act of 1872 and 1873.	RECEIPTS.	Receipts, 20th July 1869 to 31st March 1869.			Receipts, 1st April 1869 to 31st March 1869.			TOTAL RECEIPTS, from 20th July 1869 to 31st March 1869.		
		£.	s.	d.	£.	s.	d.	£.	s.	d.
30	Balance, viz: On 20th July 1869 - - - On 1st April 1869 - - -				19,779	4	3	19,779	4	3
					122,382	18	-			
	<b>I.—PARLIAMENT CHURCH REVENUE.</b>									
11 and 12, and 6 (1872).	To Rents, &c.: Tithes Retro-charge - - -				5,000,000	15	4	180,201	12	11
								4,342,501	9	5
11 and 12	Lands, &c.: Perpetuity rents - - - Reserve lands (including fines) and other tenures - - Mineral rents and royalties - -				1,020,308	16	4	55,200	-	8
								1,095,508	17	-
					543,847	9	3	1,225	10	6
								644,671	4	8
					7,001	12	6			
								7,001	12	5
11 and 12	To Interest: On Mortgages: Landed property, &c. - - -				304,087	10	0	10,110	1	2
								410,037	10	11
12 (1872)	Converted leaseholds - - -				185,047	7	8	6,802	11	4
								191,849	10	2
	<b>II.—TERMINABLE CHURCH REVENUE.</b>									
12	To Loan Account—Tithes Annulment: Fixed annual instalments - - -				3,865,718	8	7	160,078	16	-
								4,025,795	2	7
32	To Mortgage Account—Land Annulment: Fixed half-yearly instalments - -				1,205,750	7	-	43,372	1	5
								1,249,122	8	5
11	To Glebe House Advances—Late Board of First Fruits (Acts 3 & 4 Will. 4, c. 37, a. 68, and 1 & 2 Vict. c. 120, s. 48): Instalments - - - - -									
					12,012	5	2			
								12,012	5	2
11	To Glebe House Mortgages (Acts 23 & 24 Vict. c. 120, s. 20, and 16 & 17 Vict. c. 20, s. 20): Instalments - - - - - Interest - - - - -				5,430	10	10	8	2	8
								6,430	9	6
					5,582	16	8			
								5,582	16	2
	Carried forward - - - £.				12,120,441	10	-	596,422	-	1
								12,716,863	1	1



of CHURCH TEMPORALITIES in Ireland, under the Provisions of "The Irish Church Act, 1869," Amendment Act, 1881," &c., for the Period from 26th July 1869 to 31st March 1895.

Gr.

Section of Principal Act and Acts of 1872 and 1881.	EXPENDITURE.	Payments, 26th July 1869 to 31st March 1895.		Payments, 1st April 1869 to 31st March 1895.		TOTAL PAYMENTS from 26th July 1869 to 31st March 1895.	
		£	s. d.	£	s. d.	£	s. d.
14	By Compensation, Annuities, Gratuities, &c.:						
	For life annuities to archbishops, bishops, and incumbents - - - -	612,096	13 3	1,594	13 8	613,730	4 11
15	For life annuities to permanent curates - - - -	106,612	- 8	812	7 2	106,612	7 10
16	For gratuities to curates not entitled to compensation as permanent curates - - - -	35,400	- -	-	-	35,400	- -
16	For life annuities to diocesan and district schoolmasters - - - -	9,098	0 8	504	11 6	10,233	1 2
18	For life annuities to clerks, sextons, and others holding freehold offices - - - -	65,027	0 5	895	5 9	66,383	14 7
17	For gratuities to certain persons not entitled to compensation - - - -	4,025	10 -	-	-	4,025	10 -
45	For life annuities to vicars general and other officers, for loss of fees, &c. - - - -	39,367	19 8	-	-	39,367	19 8
45	For compensation to deputy registrars and others, for loss of office - - - -	3,280	13 4	-	-	3,280	13 4
46	For compensation to vicars general, &c., for loss of fees - - - -	2,112	37 6	-	-	2,112	37 6
	By Commutation of Annuities, &c.:						
28	Of Archbishops, Bishops, and Incumbents:						
	Commutation money - - - -	5,217,467	8 7	-	-	5,217,467	8 7
	Bonus (12 per cent. added) - - - -	621,040	4 1	-	-	621,040	4 1
33	Of Permanent Curates:						
	Commutation money - - - -	1,346,671	16 5	-	-	1,346,671	16 5
	Bonus (12 per cent. added) - - - -	182,592	17 7	-	-	182,592	17 7
3 (1872)	Of diocesan schoolmasters - - - -	15,714	19 6	-	-	15,714	19 6
16	Of clerks, sextons, and others - - - -	372,808	17 4	-	-	372,808	17 4
4 (1872)	Of vicars general and other officers - - - -	72,355	6 4	-	-	72,355	6 4
4 (1872)	Of annuitants under 64th section - - - -	86,173	12 9	-	-	86,173	12 9
83	By Interest of Commutation Money (paid to the Representative Church Body) - - - -	258,263	5 10	-	-	258,263	5 10
	By Reginum Donum:						
33	Life Annuities - - - -	61,825	18 10	278	13 8	62,103	14 5
	Commutation of Annuities:						
33	Commutation money - - - -	552,974	15 4	-	-	552,974	15 4
25	Bonus (12 per cent. added) - - - -	63,796	10 2	-	-	63,796	10 2
46	Compensation to Widows' and Orphans' Funds, and General Assembly's College, Belfast, &c., on discontinuance of the Reginum Donum - - - -	90,938	4 11	-	-	90,938	4 11
16	By Compensation to Lay Patrons - - - -	779,337	17 10	-	-	779,337	17 10
30	By Private Endowments (paid over to the Representative Church Body) - - - -	590,000	- -	-	-	590,000	- -
46	By Compensation to the Chancellor and Prebendaries of Christ Church, Dublin, &c. - - - -	23,715	5 3	-	-	23,715	5 3
	Carried forward - - - -	11,325,712	5 3	2,696	14 2	11,328,358	19 5

## II.—Account of the Receipts and Expenditure of the Irish Land Commission, in respect

Dr.

Series of Financial Acts and Acts of 1872 and 1881.	RECEIPTS.	Receipts, 30th July 1880 to 31st March 1881.	Receipts, 1st April 1880 to 31st March 1881.	TOTAL RECEIPTS from 30th July 1880 to 31st March 1881.
		£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	13,136 441 10 -	436 425 - 1	13,594 464 1 1
	III.—SALES AND REDEMPTIONS.			
32 and 7 (1872).	To Permanent Church Revenue sold :			
	Tithe Rent-charge - - - -	710 885 18 10	10 837 18 1	730 703 16 11
	Ditto, received in Stock * - - -	20 375 7 11	- - -	20 375 7 11
34, 53, and 54	Lands, &c. :			
	Perpetually rents - - - -	931 702 8 1	10 894 1 3	931 596 9 4
	Ditto, received in Stock *† - -	4 887 1 3	1 638 2 9	7 335 4 -
	Renewable leaseholds and other tenures - - - -	1,200 366 6 1	50 - -	1,200 316 6 1
	Ditto, received in Stock *† - -	21 844 - -	- - -	21 844 - -
	Rights to mines and quarries - -	3 279 10 6	5 - -	3 276 10 6
52	Mortgage Monies, Landed Property, &c.	155 606 2 5	5 054 - -	161 410 2 5
53	Mortgage Monies—Converted Lease- holds (Act 3 & 4 Will. 4, c. 57, s. 155)	64 297 3 3	1 421 3 6	65 688 6 9
	To Terminable Church Revenue redeemed :			
52	Tithe Annuities :			
	Fixed annual instalments - -	417 753 9 4	44 908 10 3	462 661 19 7
	Ditto, received in Stock * - -	71 625 2 1	108 17 3	71 628 19 4
52	Land Annuities :			
	Fixed half-yearly instalments -	162 683 0 3	10 655 - -	162 148 0 3
37, 38, and 32	To Ecclesiastical Residences and Lands sold	617 561 4 2	70 - -	617 531 4 2
	Ditto, received in Stock † - - -	225 - -	- - -	225 - -
	Ditto, see Houses and Lands - - -	74 463 - 2	- - -	74 463 - 2
31, and 32 (1872).	To Conversion of renewable Leaseholds into Perpetuities (Act 3 & 4 Will. 4, c. 57, ss. 145 and 155) - - - -	137 432 14 -	- - -	137 432 14 -
	Carried forward - - -	17,792 837 2 4	702 462 15 3	18,346 176 17 6

Note.—Sales and Redemptions.—\* Nominal value of Guaranteed Land Stock, received in lieu of cash, under Section 17 of the Purchase of Land (Ireland) Act, 1881, and written off per centum.

† Includes 24,203£. 6s. 10d. Guaranteed Land Stock received for sales to tenants under the Land Purchase Acts. Of this amount 4,613£. is retained by the Land Commission as a Guarantee Deposit under Section 3 of Purchase of Land (Ireland) Act, 1881.

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of Church Temporalities in Ireland, from 25th July 1862 to 31st March 1866—continued.

Cv.

Source of Principal Act and Acts of 1872 and 1881.	EXPENDITURE	Payments, 25th July 1862 to 31st March 1865.			Payments, 1st April 1865 to 31st March 1866.			TOTAL PAYMENTS from 25th July 1862 to 31st March 1866.		
		£	s.	d.	£	s.	d.	£	s.	d.
	Brought forward - - -	11,322,712	5	8	3,808	14	2	11,322,500	19	5
25	By National Monuments, maintenance -	50,000	-	-	-	-	-	50,000	-	-
23, and 8 (1872).	By Loans of Tithe Rent-charge, purchase of	100,004	13	4	-	-	-	100,004	13	4
11 and 12	By Charges and Insurances affecting Property - - -	103,798	1	0	12	16	3	103,811	17	11
60	By Payments to Persons appointed to Ecclesiastical Offices, between 25th July 1862 and 1st January 1871 - - -	18,548	4	1	-	-	-	18,548	4	1
40	By Collage of Maynooth - - -	372,381	-	6	-	-	-	372,381	-	6
54	By Expenses attendant on Sales of Property -	9,287	10	0	2	2	-	9,289	12	0
56	By Proportion of Income paid over to the Clergy - - -	108,310	14	-	-	14	1	108,311	8	1
11 and 12	By Allowances to Tenants (Improvements, Repairs, &c.) - - -	405	11	-	4	14	0	411	5	6
11 and 12	By Tithe Rent-charges paid - - -	1,800	15	11	-	-	-	1,800	15	11
11 and 12	By Quit and Crown Rents paid - - -	2,430	14	9	-	-	-	2,430	14	9
11 and 15	By Rent Abatements, &c.:									
	From Tithe Rent-charges:									
	Poor rate allowed - - -	349,428	14	10	13,228	0	8	362,657	4	6
	From Loans:									
	Poor rate, rent-charge, &c. - -	66,824	9	1	1,925	19	2	71,748	1	3
13 and 13	By Rates, Taxes, &c. - - -	9,335	2	1	9	6	1	9,344	8	2
-	By Refund to the Clergy of Poor Rate in respect of Tithe Rent-charge, &c. - -	4,823	2	4	-	-	-	4,823	2	4
24, 50, 61, and 6 (1872).	By Building Charges - - -	328,023	12	2	-	-	-	328,023	12	2
-	By Expenditure under 4th Section of "The Irish Church Act, 1862":									
	For building and enlarging churches -	22,436	10	6	-	-	-	22,436	10	6
-	By Expenditure under 4th Section of "The Irish Church Act, 1862":									
	For repairs of churches - - -	70,318	4	6	-	-	-	70,318	4	6
	For church requisites, salaries of clerks, sextons, &c. - - -	64,989	4	6	-	-	-	64,989	4	6
11	By Shipwreck and other Payments for which the Ecclesiastical Commissioners were liable -	47,010	10	7	-	-	-	47,010	10	7
11	By Superannuation Allowances (granted prior to 27th July 1863) - - -	1,010	3	6	-	-	-	1,010	3	6
7 (1872)	By Refund to Parishes of Tithe Rent-charge in respect of Poor Rate - - -	4,052	17	7	-	-	-	4,052	17	7
5 and 6	By Salaries and Expenses of the Irish Church Temporalities Commission (to the date of transfer to the Irish Land Commission) -	312,622	1	8	-	-	-	312,623	1	8
37	By Audit of Accounts (Cost of Audit) - -	12,416	18	2	180	-	-	12,596	18	2
	Carried forward - - - £.	12,393,450	4	6	18,964	15	11	12,398,415	-	4

## II.—ACCOUNT of the Receipts and Expenditure of the Irish Land Commission, in respect

Dr.

Section of Principal Act and Acts of 1872 and 1881.	RECEIPTS.	Receipts, 26th July 1899 to 31st March 1900.			Receipts, 1st April 1899 to 31st March 1900.			TOTAL RECEIPTS from 26th July 1899 to 31st March 1900.		
		£.	s.	d.	£.	s.	d.	£.	s.	d.
	Brought forward - - -	17,759,667	2	4	702,492	18	2	18,340,179	17	6
	IV.—MISCELLANEOUS.									
11 and 12	To Dividends and Interest									
	On Government Stocks - - -	30,546	13	1	-	-	-	30,546	13	1
	On Bank of Ireland Stock - - -	26,721	16	-	420	-	-	29,141	16	-
	On Guaranteed Land Stock - - -	2,497	11	4	11	10	4	2,608	10	8
	On other Monies - - - - -	96,595	10	3	753	18	-	97,348	8	3
	On Guarantee Deposits - - -	170	9	9	153	2	8	323	11	7
-	To Proportionate Amount of Charges (Drainage and Improvement Loans, Rents, Rates, Taxes, &c.) repaid by the Clergy - - -	8,063	6	-	-	-	-	8,063	6	-
11	To Deposit Account Perpetuity Sales, &c. (Act 3 & 4 Will. 4, c. 37, s. 144) - - -	671	-	-	-	-	-	671	-	-
20	To Private Boulter's and other Trust Funds	10,618	6	4	-	-	-	10,618	6	4
70	To Chapels of Ease—Repair Fund - - -	40	9	1	-	-	-	40	9	1
11	To Charge on the See of Armagh (Act 3 & 4 Will. 4, c. 37, s. 34) - - - - -	13,500	-	-	-	-	-	13,500	-	-
11	To Charge on the See of Derry (Act 3 & 4 Will. 4, c. 37, s. 34) - - - - -	21,369	2	7	-	-	-	21,369	2	7
11	To Private Subscriptions (for Building, Enlarging, and Repair of Churches) -	11,729	6	4	-	-	-	11,729	6	4
11	To Ecclesiastical Tax (Act 3 & 4 Will. 4, c. 37) - - - - -	47,515	7	4	-	-	-	47,515	7	4
	Carried forward - - - £.	18,399,394	7	5	703,000	18	2	19,099,394	9	7

of Church Temporalities in Ireland, from 23rd July 1860 to 31st March 1896—continued.

Cr.

Section of Principal Act and Acts of 1879 and 1881.	EXPENDITURE.	Payments, 23rd July 1860 to 31st March 1865.	Payments, 1st April 1865 to 31st March 1896.	TOTAL PAYMENTS from 23rd July 1860 to 31st March 1896.
		£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	13,360 450 4 5	18,994 16 11	13,360 450 - 4
4 (1861)	By the Irish Land Commission, &c.—Vote Accounts.—For transfer of the estimated cost of the administration and manage- ment of the Church Property - - -	100,706 11 2	10,806 4 11	207,510 10 1
44	By Compensation and Superannuation Allow- ances of the Commissioners and Officers of the Ecclesiastical Commission (including allowances referred to in Act 44 & 45 Vict. c. 71, s. 5) - - - - -	51,781 3 9	614 10 -	52,395 13 9
26 (1891)	By Superannuation Allowances (Irish Church Temporalities Commission) Act 54 & 55 Vict. c. 48 - - - - -	400 8 8	865 12 6	1,265 - 14
52 to 61	By Charges on Loans:			
	Stamp duty on debentures - - -	16,089 17 9	50 - -	16,139 17 9
	Bankers' commission on remittances -	10,350 10 6	- - -	10,350 10 6
7 & 19 (1872)	By Stamp Duty on Merging Orders, &c. -	28,510 15 9	147 17 0	28,657 15 -
31	By Deposit Account: Perpetuity Sales, &c. (Act 8 & 4 Will. 4, c. 37, s. 114) - - -	1,502 8 7	- - -	1,502 8 7
-	By Globe House Advances.—Late Board of First Fruits (Acts 3 & 4 Will. 4, c. 37, s. 58, and 1 & 2 Vict. c. 100, s. 43) - - -	100 12 -	- - -	100 12 -
-	By Globe House Mortgages (Acts 23 & 24 Vict. c. 158, s. 36, and 14 & 15 Vict. c. 73, s. 59) - - - - -	3,025 1 0	- - -	3,025 1 0
29	By Primate Boulter's and other Trust Funds	11,637 17 7	- - -	11,637 17 7
70	By Chapels of Ease.—Repair Fund - -	640 5 -	- - -	640 5 -
	IRISH CHURCH ACT, 1879 (32 & 33 Vict. c. 42).			
-	By the Commissioners for the Reduction of the National Debt:			
	For Principal of Church Loan repaid:			
	By annuity - - - - -	2,345,371 10 9	240,941 5 4	2,586,312 5 1
	By other repayment - - - - -	5,025,543 11 2	62,676 8 3	5,088,219 19 5
	For interest on Church Loan - - -	4,105,677 - 2	54,702 14 8	4,160,379 14 10
	INTERMEDIATE EDUCATION (IRELAND) ACT, 1878 (41 & 42 Vict. c. 56, s. 8).			
-	By Intermediate Education Board:			
	For interest of debentures - - - - -	525,125 - -	32,500 - -	557,625 - -
	NATIONAL SCHOOL TEACHERS (IRELAND) ACT, 1879 (43 & 44 Vict. c. 74, s. 3).			
-	By the Commissioners for the Reduction of the National Debt:			
	For interest - - - - -	885,000 - -	30,000 - -	915,000 - -
	Carried forward - - - - -	£. 26,281,259 4 2	460,734 9 1	26,741,993 13 3

## II.—Account of the Receipts and Expenditure of the Irish Land Commission, in respect

Dr.

Section of Principal Act and Acts of 1872 and 1881.	R E C E I P T S.	Receipts, 26th July 1869 to 31st March 1880.		Receipts, 1st April 1880 to 26th March 1881.		TOTAL RECEIPTS FROM 26th July 1869 to 31st March 1881.	
		£.	s. d.	£.	s. d.	£.	s. d.
	Brought forward - - -	16,025,364	7 5	703,493 18 2		16,728,857	2 7
50 to 61	IRISH CHURCH ACT, 1869 (32 & 33 Vict. c. 42).						
	To the Commissioners for the Reduction of the National Debt:						
	For Advances for the purposes of the Irish Church Act, 1869 - - -	9,000,000	- -	- - -		9,000,000	- -
	RELIEF OF DISTRESS (IRELAND) ACTS (43 Vict. c. 4, and 43 & 44 Vict. c. 14).						
-	To the Commissioners for the Reduction of the National Debt:						
	For Advances made by them - - -	1,271,500	- -	- - -		1,271,500	- -
-	To the Commissioners of Public Works in Ireland:						
	For Advances repaid by them - - -	250,204	5 2	49,864 10 -		300,068 15 2	
	For Interest of Advances - - -	118,140	18 8	6,873 10 4		125,013 9 12	
	ARRAINDS OF RENTS (IRELAND) ACT, 1882 (45 & 46 Vict. c. 47).						
-	To the Commissioners for the Reduction of the National Debt:						
	For Loans under the Public Works Loan Act, 1862 (s. 6) - - - - -	200,000	- -	- - -		200,000	- -
-	To the Commissioners of Public Works:						
	For repayment of Principal advanced - - -	827	9 10	- - -		827 9 10	
-	To the Irish Land Commission Account:						
	For Transfer of Advances repaid under the 16th section:						
	Principal - - - - -	6,388	1 4	690 10 5		7,079	- 9
	Interest - - - - -	9,140	8 7	776 6 -		9,916 12 7	
	Carried forward - - - - -	28,968,980	8 10	761,700 4 11		29,730,680 12 11	

of Church Temporalities in Ireland, from 25th July 1859 to 31st March 1860—continued.

Or.

Section of Paternal Act and Acts of 1859 and 1861.	EXPENDITURE.	Payments, 25th July 1859 to 31st March 1860.		Payments, 1st April 1860 to 31st March 1860.		TOTAL PAYMENTS from 25th July 1859 to 31st March 1860.	
		£.	s. d.	£.	s. d.	£.	s. d.
	Brought forward - - -	26,331	259 4 2	460,731	9 1	26,797,990	12 3
	ROYAL UNIVERSITY (IRELAND) ACT, 1861 (44 & 45 Vict. c. 42).						
-	By Royal University of Ireland:						
	For annuity - - - - -	270,000	- -	20,000	- -	290,000	- -
	RELIEF OF DISTRESSED (IRELAND) ACTS (42 Vict. c. 6, and 43 & 44 Vict. c. 14).						
-	By the Commissioners for the Reduction of the National Debt:						
	For Interest of Advances - - -	610,302	16 11	43,840	17 1	654,143	14 -
-	By the Commissioners of Public Works in Ireland:						
	For Amount paid to them to be applied in making Advances and Grants - -	1,203,302	15 7	- - -	- - -	1,203,302	15 7
	ARRANGS OF RENT (IRELAND) ACT, 1862 (45 & 46 Vict. c. 47).						
-	By the Commissioners for the Reduction of the National Debt:						
	For Interest of Loans - - - -	360,000	0 7	30,875	- -	390,875	0 7
-	By the Irish Land Commission Account:						
	For Amount transferred to provide for Advances under the 10th Section -	650,000	- -	- - -	- - -	650,000	- -
-	By Tithe Rent-charges repaid:						
	For Amount of Tithe Rent-charges repaid in respect of Arrears of Rent remitted in pursuance of the Act (Sec. 17) - -	3,792	15 4	- - -	- - -	3,792	15 4
	RELIEF OF DISTRESSED UNIONS (IRELAND) ACT, 1860 (40 & 41 Vict. c. 24), and POOR RELIEF (IRELAND) ACT, 1860 (40 Vict. c. 17).						
-	By the Commissioners for the Reduction of the National Debt:						
	For Loans repaid - - - - -	28,362	16 -	2,000	- -	30,362	16 -
	For Interest of Loans - - - -	3,751	10 2	140	- -	3,891	10 2
-	By the Commissioners of Public Works:						
	For sums paid to them to enable them to make Grants towards providing for the Administration of Relief for the Destitute Poor - - - - -	30,362	15 -	- - -	- - -	30,362	15 -
	SEA FISHERIES (IRELAND) ACT, 1860 (43 & 44 Vict. c. 26).						
-	By the Commissioners for the Reduction of the National Debt:						
	For Loans repaid - - - - -	105,000	- -	25,000	- -	130,000	- -
	For Interest of Loans - - - -	45,241	0 3	1,000	0 11	46,241	12 2
-	By the Commissioners of Public Works:						
	For sums to be applied as a Sea Fisheries Fund - - - - -	247,000	- -	- - -	- - -	247,000	- -
	Carried forward - - - £.	30,362,916	17 -	490,247	13 1	30,853,163	10 1

## II—Account of the Receipts and Expenditure of the Irish Land Commission, in respect

Dr.

Section of Principal Act and Acts of 1872 and 1881.	R E C E I P T S.	Receipts, 28th July 1882 to 31st March 1883.		Receipts, 1st April 1883 to 31st March 1884.		Total Receipts from 28th July 1882 to 31st March 1884.	
		£.	s. d.	£.	s. d.	£.	s. d.
	Brought forward - - -	89,962,560	8 10	761,700	4 11	30,672,100	10 9
	RELIEF OF DISTRESSED UNION (IRELAND) Act, 1883 (45 & 47 Vict. c. 26), and POOR RELIEF (IRELAND) Act, 1884 (48 Vict. c. 17).						
—	To the Commissioners for the Reduction of the National Debt: For Loans to provide for payments to the Commissioners of Public Works, as per contra - - - - -	20,202	15 -	-	- -	20,202	15 -
—	To the Commissioners of Public Works: For repayment of balance of Principal unrecovered - - - - -	105	- -	-	- -	105	- -
	SEA FISHERIES (IRELAND) Act, 1883 (45 & 47 Vict. c. 26).						
—	To the Commissioners for the Reduction of the National Debt: For Loans to provide for payments to the Commissioners of Public Works, as per contra - - - - -	250,000	- -	-	- -	250,000	- -
	POOR RELIEF (IRELAND) Act, 1885, FUNDS AND ROADS COMMISSION (48 Vict. c. 17).						
—	To the Commissioners for the Reduction of the National Debt: For Loans to provide for payments to the Commissioners of Public Works, as per contra (Sect. 11) - - - -	20,000	- -	-	- -	20,000	- -
—	To Miscellaneous Receipts - - - -	117,360	19 8	467	8 10	117,700	3 1
—	To Property and Income Tax (Act 10 & 17 Vict. c. 84, s. 3): Schedules A. and C. - - - -	178,677	7 6	9,840	12 3	188,517	19 8
	Schedule E. - - - - -	2,907	9 8	-	- -	2,907	9 8
—	To Securities sold: Cash received for 5,884 2s. 3d. Guaranteed Land Stock transferred to National Debt Commissioners (s. 17 of 54 & 55 Vict. c. 48) - - - - -	5,884	2 3	-	- -	5,884	2 3
	Other Sales of Stock - - - -	747,649	4 8	11,281	2 11	758,930	7 9
	£.	31,284,860	1 7	783,298	8 11	32,068,091	7 6

The Irish Land Commission, }  
29 June 1886.

F. W. D. Mitchell, Accountant.



of Church Temporalities in Ireland, from 26th July 1869 to 31st March 1896—continued.

Cr.

Section of Principal Act and Acts of 1872 and 1881.	EXPENDITURE.	Payments, 26th July 1869 to 31st March 1896.	Payments, 1st April 1886 to 31st March 1896.	TOTAL PAYMENTS from 26th July 1869 to 31st March 1896.
		£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	30,352,925 17 -	505,247 13 1	30,858,163 10 1
	POOR RELIEF (IRELAND) ACT, 1886, PRIMA AND ROADS COMMISSIONERS (40 Vict. c. 17).			
-	By the Commissioners for the Reduction of the National Debt:			
	For Loans repaid - - - - -	18,000 - -	2,000 - -	18,000 - -
	For Interest of Loans - - - -	3,375 7 5	122 7 2	3,797 14 7
-	By the Commissioners of Public Works:			
	For sums paid to them on behalf of the Piers and Roads Commission (Seot. 10)	20,000 - -	- - -	20,000 - -
	SEED POTATOES SUPPLY ACT, 1890 (54 Vict. c. 1, ss. 3 and 5).			
-	By Commissioners of Public Works:			
	For Interest on Loans to Boards of Guardians - - - - -	16,313 7 -	76 2 6	16,389 9 6
	For Abatements on Cash Sales - -	985 12 7	- - -	985 12 7
	PURCHASE OF LAND (IRELAND) ACT, 1881 (54 & 55 Vict. c. 48, s. 35).			
-	By Computed Districts Board:			
	For Interest - - - - -	140,339 15 5	41,230 - -	181,569 15 5
	SEED POTATOES SUPPLY ACT, 1895 (59 Vict. c. 2).			
-	By Commissioners of Public Works:			
	For Interest on Loans to Boards of Guardians - - - - -	- - -	1,044 18 3	1,044 18 3
	For Abatements on Cash Sales - -	- - -	238 15 6	238 15 6
-	By Miscellaneous Payments - - -	50,132 4 4	144 18 2	50,277 2 6
29	By Property and Income Tax (Act 16 & 17 Vict. c. 34, s. 49) :			
70	Schedules A. and C. - - - -	216,002 1 -	12,035 14 4	228,037 15 4
-	Schedule E. - - - - -	2,507 0 3	- - -	2,507 0 3
-	By Securities Purchased:			
	Cash represented by Guaranteed Land Stock received under Section 17 of Act 54 & 55 Vict. c. 48, vide "Sales and Redemptions" - - - - -	97,187 11 6	105 17 3	97,292 29 9
-	Cash represented by Guaranteed Land Stock received for Sales to Tenants under Land Purchase Acts - - -	22,769 - -	1,438 2 9	24,207 2 9
-	By other purchases of Stock - - -	243,585 - 4	- - -	243,585 - 4
-	Balances, viz.:			
	On 31st March 1869 - - - -	- - -	134,287 16 11	134,287 16 11
	On 31st March 1896 - - - -	122,162 18 -	- - -	- - -
	£. 31,384,800 1 7		733,286 8 11	31,945,891 7 6

STOCK BALANCES on the 31st March 1896:

	£. s. d.
Bank of Ireland Stock - - - -	4,800 - -
Guaranteed Land Stock - - - -	129 - -

Edward T. Bealey,  
S. J. Lynch,  
Frederick Wrenn,  
Gerald Fitzgerald,  
Murray O'Brien,

Irish Land Commissioners.

## III.—SALES OF PROPERTY AND REDEMPTIONS OF INSTALMENTS.

(1).—IN THE YEAR ENDED 31ST MARCH 1896.

NATURE OF PROPERTY SOLD OR REDEEMED.		PURCHASE MONEY.				TOTAL							
		Cash and Stock. (Fide Account, pp. 5 and 10.)		Loans and Mortgages.		Purchase Money.							
		Annual Rent.											
		£	s.	d.	£	s.	d.	£	s.	d.			
Title rent-charge	- - - - -	1,361	7	9	19,897	10	1	9,591	14	1	29,859	12	2
Lands, &c.:													
Perpetuity rents	- - - - -	912	2	7	21,089	4	-	-	-	-	21,992	4	-
Renewable leaseholds, yearly and other tenures	-				59	-	-	-	-	-	59	-	-
Rights to mines and quarries	- - - - -				8	-	-	-	-	-	8	-	-
Ecclesiastical residences and lands	- - - - -				70	-	-	-	-	-	70	-	-
Mortgage moneys, landed property	- - - - -				5,854	-	-	-	-	-	5,854	-	-
Mortgage moneys, converted leaseholds	- - - - -				1,421	8	6	-	-	-	1,421	8	6
Title annuities	- - - - -				45,012	7	6	-	-	-	45,012	7	6
Land annuities	- - - - -				12,455	-	-	-	-	-	12,455	-	-
TOTALS - - - £.					106,057	13	1	9,091	14	1	115,159	7	2

(2).—FOR THE PERIOD FROM 26TH JULY 1869 TO 31ST MARCH 1896.

NATURE OF PROPERTY SOLD OR REDEEMED.			PURCHASE MONEY.						TOTAL	
			Cash and Stock. (Fide Account, p. 10.)		Loans and Mortgages.		Purchase Money.			
	Annual Rent.									
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
Title rent-charges - - - - -	518,819	5 11	787,189	2 10	4,411,828	8 5	5,198,977	11 3		
Lands, &c.:										
Perpetuity rents - - - - -	89,690	9 7	984,961	18 4	742,448	18 7	1,731,416	11 11		
Renewable leaseholds, yearly and other tenures - - - - -	184,105	9 2	1,323,160	5 1	1,140,550	10 11	2,305,744	3 1		
Rights to mines and quarries - - - - -			8,275	19 5	446	10 6	8,720	10 -		
Ecclesiastical residences and lands - - - - -			691,989	4 4	121,445	18 5	813,435	- 9		
Conversion of renewable leaseholds into perpetuities - - - - -			137,463	14 -	314,892	10 6	452,355	10 6		
Mortgage moneys, landed property - - - - -			141,406	2 5	-	-	141,406	2 5		
Mortgage moneys, converted leaseholds - - - - -			65,680	6 9	-	-	65,680	6 9		
Title annuities - - - - -			534,200	18 11	-	-	534,200	18 11		
Land annuities - - - - -			182,146	9 8	-	-	182,146	9 8		
TOTALS - - - - -	£.		4,743,492	18 5	6,344,568	7 4	11,088,146	3 9		

## IV.—COLLECTION ACCOUNT, FOR THE YEAR ENDED 31ST MARCH 1896.

## TITHES RENT-CHARGE, RENTS, INTEREST, &amp;c.

TITLE OF ACCOUNT.	Amount due 1st April 1895.	Rents for Year ended 31st March 1896.	TOTAL.	Received within the Year.	Remitted or Written off.	Amount due 31st March 1896.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
<b>Permanent Church Revenue:</b>						
Tithes rent-charge - - -	26,351 1 1	162,139 12 5	188,490 13 6	181,394 15 11	1,539 10 6	43,579 9 1
Lands perpetuity rents - -	25,184 12 10	54,805 1 1	79,989 13 11	55,896 - 8	* 339 2 9	24,054 9 6
Lands, renewable leaseholds, and other tenures - - -	460 12 6	1,382 6 -	1,842 18 8	1,523 15 5	† 11 9 -	507 14 3
Mortgages, landed property, interest - - - - -	2,342 8 11	15,554 18 6	18,897 4 0	16,110 1 2	- -	2,987 3 8
Mortgages, converted lease- holds, interest - - - -	1,403 15 11	8,683 10 10	10,086 4 9	6,862 11 4	- -	3,224 10 6
<b>Terminable Church Revenue</b>						
Tithes annuities - - -	10,888 4 7	167,999 17 3	178,887 1 10	180,076 18 -	12 14 -	9,718 11 10
Land annuities - - -	22,557 17 6	42,096 12 3	64,654 9 9	43,872 1 5	† 192 19 10	20,490 8 6
Glebe-house mortgages, in- terest - - - - -	- -	- 19 6	- 19 6	- 19 6	- -	- -
Glebe-house mortgages, instal- ments - - - - -	- -	8 2 8	8 2 8	8 2 8	- -	- -
<b>Totals - - - £.</b>	122,345 11 6	456,560 17 5	578,854 9 -	476,542 3 1	2,115 17 1	162,479 9 10

\* This sum is made up:

Temporary abatement - - - - -	£. s. d.
Land Purchase Act sale, 3rd Sect., Act 1880	37 17 3
Evicted and re-let - - - - -	139 14 -
	171 12 6
	£. 359 3 9

† This sum is made up:

Temporary abatement - - - - -	£. s. d.
Ditto - ditto - - - - -	5 6 6
	8 2 0
	£. 11 9 -

This sum is made up:

Evicted and sold - - - - -	£. s. d.
	192 19 10

I hereby certify that, to the best of my knowledge and belief, the accounts rendered by me for rents, Glebe rent-charge, mortgages, and other property vested in the Irish Land Commissioners, include the whole amounts received or receivable by me during the year ended 31st March 1896.

(signed) J. J. Stafford,  
Superintendent, Church Property Department.

**V.—CAPITAL LIABILITIES in respect of ADVANCES, &c.**

TO WHICH PAYABLE.	AMOUNT PAID ADVANCE FOR PURPOSES, OR LIABILITY CREATED.	Balance forwarded, 31st April 1900.			Liability created in the Year 1900.			Totals.			Total of 1900 Year 1900, as certified, on 31st May.	Balance Outstanding, 31st March 1901.		
		£.	s.	d.	£.	s.	d.	£.	s.	d.		£.	s.	d.
The Commissioners for the Reduction of the National Debt.	Irish Warlike Debt, 1890 (26 & 27 Vict. c. 80) . . . . .	1,000,000	0	0	—	—	—	1,000,000	0	0	1,000,000	0	0	—
Do. . . . .	Relief of Distress (Ireland) Acts, 1890 (47 Vict. c. 4, and 48 & 49 Vict. c. 10) . . . . .	1,000,000	0	0	—	—	—	1,000,000	0	0	1,000,000	0	0	—
Do. . . . .	Advance of Seed (Ireland) Act, 1891 (54 & 55 Vict. c. 42) . . . . .	—	—	—	—	—	—	—	—	—	—	—	—	—
Do. . . . .	Relief of Distressed Debtors (Ireland) Act, 1891 (54 & 55 Vict. c. 42), and Poor Relief (Ireland) Act, 1891 (54 & 55 Vict. c. 42) . . . . .	—	—	—	—	—	—	—	—	—	—	—	—	—
Do. . . . .	Sanatorium (Ireland) Act, 1891 (54 & 55 Vict. c. 42) . . . . .	—	—	—	—	—	—	—	—	—	—	—	—	—
Do. . . . .	Poor Relief (Ireland) Act, 1891 (54 & 55 Vict. c. 42) . . . . .	—	—	—	—	—	—	—	—	—	—	—	—	—
Do. . . . .	National School Teachers (Ireland) Act, 1891 (54 & 55 Vict. c. 42) . . . . .	—	—	—	—	—	—	—	—	—	—	—	—	—
The International Education Board.	International Education (Ireland) Act, 1891 (54 & 55 Vict. c. 42) . . . . .	—	—	—	—	—	—	—	—	—	—	—	—	—
The Royal University of Ireland.	Royal University of Ireland Act, 1891 (54 & 55 Vict. c. 42) . . . . .	—	—	—	—	—	—	—	—	—	—	—	—	—
The University of Dublin.	University of Dublin (Ireland) Act, 1891 (54 & 55 Vict. c. 42) . . . . .	—	—	—	—	—	—	—	—	—	—	—	—	—
	<b>Totals . . . . .</b>	<b>1,000,000</b>	<b>0</b>	<b>0</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>1,000,000</b>	<b>0</b>	<b>0</b>	<b>1,000,000</b>	<b>0</b>	<b>0</b>	<b>—</b>

\* The liability under the act of 48 & 49 Vict. c. 10, is in the form of an account of expenses. The capital liability is represented at £1,000,000. (See Performance Paper, No. 175, 1900.)

**VI.—RELIEF OF DISTRESS (IRELAND) ACTS, 1890 (48 Vict. c. 4, and 49 & 50 Vict. c. 10).**

**ACCOUNT of the ADVANCES made to the COMMISSIONERS of PUBLIC WORKS, and of REPAYMENTS of such ADVANCES.**

Amount advanced by the Month 1900 . . . . .	1,000,000	0	0
Advanced in the Year 1900-01 . . . . .	1,000,000	0	0
Less.—First Grants made in 1901-02 . . . . .	—	—	—
Less.—Repayments by Board of Works in the Month 1900 . . . . .	—	—	—
Repayments in the Year 1900-01 (with interest, p. 8) . . . . .	—	—	—
Less.—Principal repaid in the Month 1900 . . . . .	—	—	—
Principal repaid in the Year 1900-01 . . . . .	—	—	—

No. 1.—ACCOUNT of MONIES borrowed from the Commissioners for the Redemption of the National Debt, and transferred to the IRISH LAND COMMISSIONERS' ACCOUNT, to meet the Expenditure under this Act.

		£.	s.	d.
Total Amount borrowed and transferred to Land-Commission Account . . . . .		100,000	—	—
		—	—	—
Amount expended thereon; to 31st March 1881.—				
Payments by, or for the benefit of landlords . . . . .	100,000	0	0	—
Advances to landlords in respect of Arrears of Rent . . . . .	17,000	0	0	—
Payments to the Commissioners of Public Works, &c. Grants for Sanitation and Migration schemes . . . . .	100,000	—	—	—
Rent-charges under Land Act, 1881, cancelled and charged on Irish Church Fund . . . . .	10,000	0	0	—
Total Expenditure . . . . .	100,000	0	0	—
Less.—£ 877 to 1881, unexpended balance of 1880, carried forward by the Commissioners of Public Works in December 1880, and Feb. 1881, 1882, Amount of Advances to Landlords advanced . . . . .	877	0	0	—
	£.	100,000	0	0
Balance on 31st March 1881 . . . . .		—	—	—

No. 2.—ACCOUNT of MONIES advanced under Section 14 of the Act, and repayable to the CHURCH TREASURARIANS FUND.

		£.	s.	d.
Advanced to 31st March 1881 . . . . .		17,000	0	0
Advanced in the Year 1881-82 . . . . .		—	—	—
Less.—Deposits of Principals to 31st March 1881 . . . . .		1,200	0	0
Deposits in the Year 1881-82 . . . . .		100	0	0
Balance on 31st March 1882 . . . . .		15,800	0	0